**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Cancelled)

2. (Currently Amended) The ~~particle~~method of claim 8, wherein the second coating layer substantially covers the first coating layer.

3. (Currently Amended) The ~~particle~~method of claim 8, wherein the active ingredient is selected from the group consisting of a nonsteroidal anti-inflammatory drug, acetaminophen, pseudoephedrine, phenylpropanolamine, chlorpheniramine, dextromethorphan, diphenhydramine, dimenhydrinate, meclizine, famotidine, loperamide, ranitidine, cimetidine, astemizole, loratadine, desloratadine, fexofenadine, cetirizine, antacids, pharmaceutically acceptable salts thereof, metabolites thereof, and mixtures thereof.

4. (Currently Amended) The ~~particle~~method of claim 8, wherein the taste masking agent is further comprised of an enteric polymer.

5. (Currently Amended) The ~~particle~~method of claim 4, wherein the enteric polymer is selected from the group consisting of hydroxypropyl methylcellulose phthalate, hydroxypropyl methylcellulose acetate succinate, cellulose acetate phthalate, and mixtures thereof.

6. (Currently Amended) The ~~particle~~method of claim 8, wherein the insoluble film forming polymer is selected from the group consisting of cellulose acetate, ethylcellulose, and mixtures thereof.

7. (Cancelled)

8. (Currently Amended) A method of administering an active ingredient, said method comprising chewing an oral dosage form comprising a texture masked particle, said texture masked particle comprising

a) a core containing an active ingredient;

b) a first coating layer comprised of a taste masking agent that substantially covers the core, wherein said taste masking agent is comprised of an insoluble film forming polymer and a non-enteric, water soluble polymer; and

c) a second coating layer on the surface of the first coating layer, the second coating layer comprising:

i) a water soluble and/or water swellable film forming polymer; and

ii) an anti-grit agent selected from the group consisting of polyethylene oxide, polyethylene glycol, and mixtures thereof,

wherein said second coating layer does not retard the dissolution of said active ingredient and the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 20:80 to about 80:20.

9. (Currently Amended) The ~~particle~~method of claim 8 wherein the water soluble and/or water swellable film forming polymer is selected from the group consisting of hydroxypropyl methylcellulose, hydroxypropyl cellulose, hydroxyethyl cellulose, and sodium carboxy methyl cellulose, starches, alginates, polyvinyl alcohols, xanthan gums, guar gums, polysaccharides, pectins, gelatins, and mixtures thereof.

10. (Cancelled)

11. (Currently Amended) The ~~particle~~method of claim 8 wherein the second coating layer is comprised of a mixture of hydroxypropyl methylcellulose and polyethylene glycol.

12. (Cancelled)

13. (Currently Amended) The ~~particle~~method of claim 8 wherein the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 50:50.

14. (Currently Amended) The method of claim 8, wherein said ~~An~~ oral dosage form ~~comprised of the particles of claim 8 and~~further comprises at least one excipient.

15. (Cancelled)

16. (Currently Amended) The ~~particle~~method of claim 8, wherein the first coating layer is substantially free of plasticizer.

17. (Currently Amended) The ~~particle~~method of claim 18, wherein the active ingredient is a nonsteroidal anti-inflammatory drug, acetaminophen, pseudoephedrine, phenylpropanolamine, chlorpheniramine, dextromethorphan, diphenhydramine, dimenhydrinate, meclizine, famotidine, loperamide, ranitidine, cimetidine, astemizole, loratadine, desloratadine, fexofenadine, cetirizine, antacids, pharmaceutically acceptable salts thereof, metabolites thereof, and mixtures thereof.

18. (Currently Amended) The ~~particle~~method of claim 14, wherein the oral dosage form is selected from a lozenge, a chewable tablet, and a rapidly dissolving tablet.

19. (Currently Amended) The ~~particle~~method of claim 18 wherein the water soluble and/or water swellable film forming polymer is selected from the group consisting of hydroxypropyl methylcellulose, hydroxypropyl cellulose, hydroxyethyl cellulose, and sodium carboxy methyl cellulose, starches, alginates, polyvinyl alcohols, xanthan gums, guar gums, polysaccharides, pectins, gelatins, and mixtures thereof.

20. (Cancelled)

21. (Currently Amended) The ~~particle~~method of claim 18 wherein the second coating layer is comprised of a mixture of hydroxypropyl methylcellulose and polyethylene glycol.

22. (Currently Amended) The ~~particle~~method of claim 18 wherein the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 50:50 to about 50:50.

23. (Cancelled)

24. (Currently Amended) The ~~particle~~method of claim 18, wherein the first coating layer is substantially free of plasticizer.

25 – 30. (Cancelled)

31. (Currently Amended) The method of claim 8, wherein said ~~A method of~~ texture masking particles are manufactured by~~comprising an active ingredient, which comprises~~:

a) applying a substantially continuous first coating layer over the particles, the first coating layer comprising a taste masking agent, wherein said taste masking agent is comprised of an insoluble film forming polymer and a non-enteric, water soluble polymer; and

b) applying a second coating layer on the surface of the first coating layer, the second coating layer comprising a mixture of 1) a water soluble and/or water swellable film forming polymer; and 2) an anti-grit agent selected from the group consisting of polyethylene oxide, polyethylene glycol, and mixtures thereof, wherein said second coating layer does not retard the dissolution of said active ingredient and the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 20:80 to about 80:20.

32. (Original) The method of claim 31, wherein the active ingredient is a nonsteroidal anti-inflammatory drug, acetaminophen, pseudoephedrine, phenylpropanolamine, chlorpheniramine, dextromethorphan, diphenhydramine, dimenhydrinate, meclizine, famotidine,

loperamide, ranitidine, cimetidine, astemizole, loratadine, desloratadine, fexofenadine, cetirizine, antacids, pharmaceutically acceptable salts thereof, metabolites thereof, and mixtures thereof.

33. (Previously Presented) The method of claim 31 wherein the water soluble and/or water swellable film forming polymer is selected from the group consisting of hydroxypropyl methylcellulose, hydroxypropyl cellulose, hydroxyethyl cellulose, and sodium carboxy methyl cellulose, starches, alginates, polyvinyl alcohols, xanthan gums, guar gums, polysaccharides, pectins, gelatins, and mixtures thereof.

34. (Cancelled)

35. (Original) The method of claim 31 wherein the second coating layer is comprised of a mixture of hydroxypropyl methylcellulose and polyethylene glycol.

36. (Previously Presented) The method of claim 31 wherein the weight ratio of film forming polymer to anti-grit agent in the second coating layer is in the range of about 60:40 to about 40:60.

37- 72. (Cancelled)

73. (Currently Amended) A method of administering an active ingredient, said method comprising chewing an oral dosage form comprising a texture masked particle, said texture masked particle comprising

a) a core containing an active ingredient;

b) a first coating layer comprised of a taste masking agent that substantially covers the core, wherein said taste masking agent is comprised of an insoluble film forming polymer and a non-enteric, water soluble polymer; and

c) a second coating layer on the surface of the first coating layer, the second coating layer comprising:

i) a water soluble and/or water swellable film forming polymer; and

ii) an anti-grit agent selected from the group consisting of polyethylene oxide, polyethylene glycol, and mixtures thereof,

wherein said particle has an average diameter of about 50 microns to about 500 microns, said second coating layer does not retard the dissolution of said active ingredient, and the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 20:80 to about 80:20.

74. (Currently Amended) The ~~oral dosage form~~ method of claim 18, wherein the oral dosage form is a chewable tablet or a rapidly disintegrating tablet, and the excipient is comprised of a water soluble compressible carbohydrate.

75. (Currently Amended) A method of administering an active ingredient, said method comprising chewing an oral dosage form comprising a texture masked particle, said ~~An~~oral dosage form comprised of:

A) texture masked particles comprising

1) a core containing an active ingredient;

2) a first coating layer comprising

i) a cellulose acetate taste masking agent; and

ii) a non-enteric, water soluble polymer,

said first coating layer substantially covering the core; and

3) a second coating layer on the surface of the first coating layer, the second coating layer comprising:

i) a water soluble and/or water swellable film forming polymer; and

ii) an anti-grit agent selected from the group consisting of polyethylene oxide, polyethylene glycol, and mixtures thereof,

wherein said second coating layer does not retard the dissolution of said active ingredient, and the weight ratio of water soluble and/or water swellable film forming polymer to anti-grit agent in the second coating layer is in the range of about 20:80 to about 80:20; and

B) at least one excipient.

76. (Currently Amended) The ~~oral dosage form~~method of claim 75, wherein the non-enteric, water soluble polymer is selected from the group consisting of hydroxypropyl cellulose, poly(ethylacrylate, methyl methacrylate), and mixtures thereof.

77. (Currently Amended) The ~~oral dosage form~~method of claim 8, wherein the non-enteric, water soluble polymer is selected from the group consisting of hydroxypropyl cellulose, poly(ethylacrylate, methyl methacrylate), and mixtures thereof.

78. (Currently Amended) The ~~oral dosage form~~method of claim 31, wherein the non-enteric, water soluble polymer is selected from the group consisting of hydroxypropyl cellulose, poly(ethylacrylate, methyl methacrylate), and mixtures thereof.

79. (Currently Amended) The ~~oral dosage form~~method of claim 73, wherein the non-enteric, water soluble polymer is selected from the group consisting of hydroxypropyl cellulose, poly(ethylacrylate, methyl methacrylate), and mixtures thereof.